

FYE 2009 Review - Annual Financial Report

School District: Knott County
 Audit Firm Name: John B. Tackett, PSC
 Date: 2/16/2010
 1st Audit Reviewer: Ken Smith
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	5,845,496.43	5,845,496.43	0.00	5,845,497.00	-0.57	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	3,666,516.02	-3,666,516.02	0.00	3,666,516.02	
Revenue (State) - 3XXX (Not 3900)	9,244,334.10	9,244,334.10	0.00	12,910,850.00	-3,666,515.90	
Revenue (Federal) - 4XXX	8,335.04	8,335.04	0.00	8,335.00	0.04	
Total Revenues	15,098,165.57	18,764,681.59	-3,666,516.02	18,764,682.00	-0.41	
Expenditures-Not including Transfers Out or On Behalf	14,248,772.82	14,612,202.82	-363,430.00	18,278,719.00	-3,666,516.18	
Expenditures-On Behalf	0.00	3,666,516.02	-3,666,516.02	0.00	3,666,516.02	
Total Expenditures	14,248,772.82	18,278,718.84	-4,029,946.02	18,278,719.00	-0.16	
Excess (Deficiency) of Revenues Over Expenditures	849,392.75	485,962.75	363,430.00	485,963.00	-0.25	
Other Financing Sources - Not Transfers In	-363,430.00	0.00	-363,430.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	5,482.00	5,482.00	0.00	5,482.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	46,203.00	46,203.00	0.00	46,203.00	0.00	
Total Other Financing Sources, Uses and Transfers	-404,151.00	-40,721.00	-363,430.00	-40,721.00	0.00	
Net Change in Fund Balance	445,241.75	445,241.75	0.00	445,242.00	-0.25	
Beginning Fund Balance - July 1	2,834,924.15	2,834,924.15	0.00	3,095,234.00	-260,309.85	Difference to be determined
Ending Balance - June 30	3,280,165.90	3,280,165.90	0.00	3,540,476.00	-260,310.10	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	3,666,516.02	-3,666,516.02	0.00	3,666,516.02	On behalf payments are not stated seperately in the audit report
On-Behalf Expenditures by Fund	0.00	3,666,516.02	-3,666,516.02	0.00	3,666,516.02	On behalf payments are not stated seperately in the audit report
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	483,892.54	483,892.54	0.00	483,892.00	0.54	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	1,506,545.26	1,506,545.26	0.00	1,506,545.00	0.26	
Revenue (Federal) – 4XXX	2,943,387.64	2,945,967.78	-2,580.14	2,945,968.00	-0.22	
Total Revenues	4,933,825.44	4,936,405.58	-2,580.14	4,936,405.00	0.58	
Expenditures-Not including Transfers Out and not 0280	4,971,966.30	4,977,126.58	-5,160.28	4,977,126.00	0.58	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	4,971,966.30	4,977,126.58	-5,160.28	4,977,126.00	0.58	
Excess (Deficiency) of Revenues Over Expenditures	-38,140.86	-40,721.00	2,580.14	-40,721.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	46,203.00	46,203.00	0.00	46,203.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	5,482.00	5,482.00	0.00	5,482.00	0.00	
Total Other Financing Sources, Uses and Transfers	40,721.00	40,721.00	0.00	40,721.00	0.00	
Net Change in Fund Balance	2,580.14	0.00	2,580.14	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	2,580.14	0.00	2,580.14	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	217,758.00	217,758.00	0.00	217,758.00	0.00	
Total Revenues	217,758.00	217,758.00	0.00	217,758.00	0.00	
Expenditures-Not including Transfers Out	147,052.83	150,857.43	-3,804.60	150,858.00	-0.57	
Total Expenditures	147,052.83	150,857.43	-3,804.60	150,858.00	-0.57	
Excess (Deficiency) of Revenues Over Expenditures	70,705.17	66,900.57	3,804.60	66,900.00	0.57	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	70,705.17	66,900.57	3,804.60	66,900.00	0.57	
Beginning Fund Balance - July 1	360,338.87	360,338.87	0.00	360,339.00	-0.13	
Ending Balance - June 30	431,044.04	427,239.44	3,804.60	427,239.00	0.44	
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	524,902.00	524,902.00	0.00	524,902.00	0.00	
Revenue (State) – 3XXX	251,406.00	251,406.00	0.00	251,406.00	0.00	
Total Revenues	776,308.00	776,308.00	0.00	776,308.00	0.00	
Expenditures-Not including Transfers Out	718,642.01	718,642.01	0.00	718,642.00	0.01	
Total Expenditures	718,642.01	718,642.01	0.00	718,642.00	0.01	
Excess (Deficiency) of Revenues Over Expenditures	57,665.99	57,665.99	0.00	57,666.00	-0.01	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	57,665.99	57,665.99	0.00	57,666.00	-0.01	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	57,665.99	57,665.99	0.00	57,666.00	-0.01	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	86,683.00	-86,683.00	Difference to be determined
Ending Balance - June 30	0.00	0.00	0.00	86,683.00	-86,683.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	21,026,057.01	24,695,153.17	-3,669,096.16	24,695,153.00	0.17	
Total Expenditures - Governmental Funds	20,086,433.96	24,125,344.86	-4,038,910.90	24,125,345.00	-0.14	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	939,623.05	569,808.31	369,814.74	569,808.00	0.31	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	-363,430.00	0.00	-363,430.00	0.00	0.00	
Net Change in Fund Balance - Governmental Funds	576,193.05	569,808.31	6,384.74	569,808.00	0.31	
Beginning Fund Balance - July 1 - Governmental Funds	3,195,263.02	3,195,263.02	0.00	3,542,256.00	-346,992.98	
Ending Fund Balance - June 30 - Governmental Funds	3,771,456.07	3,765,071.33	6,384.74	4,112,064.00	-346,992.67	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	480,304.15	480,304.15	0.00	480,009.00	295.15	Classification difference between audit and AFR
Total Operating Revenues	480,304.15	480,304.15	0.00	480,009.00	295.15	
Expenditures-Not including Transfers Out or On-behalf	1,466,052.95	1,466,052.95	0.00	1,684,991.00	-218,938.05	
Expenditures-On Behalf	0.00	221,624.75	-221,624.75	0.00	221,624.75	
Expenditures - Depreciation Only (Fund 81)	34,328.29	34,328.29	0.00	34,328.00	0.29	
Total Operating Expenses	1,500,381.24	1,722,005.99	-221,624.75	1,719,319.00	2,686.99	Difference is purchase of capital assets and change in inventory
Operating Income (Loss)	-1,020,077.09	-1,241,701.84	221,624.75	-1,239,310.00	-2,391.84	
Non-Operating Revenue - Interest Income Only (Local) - 1510	184.35	184.35	0.00	184.00	0.35	
Revenue (State) - 3XXX	15,282.00	15,282.00	0.00	236,907.00	-221,625.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	221,624.75	-221,624.75	0.00	221,624.75	
Donated Commodities - 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	975,234.00	975,234.00	0.00	975,234.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	295.00	-295.00	Classification difference between audit and AFR
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	990,700.35	1,212,325.10	-221,624.75	1,212,620.00	-294.90	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	-29,376.74	-29,376.74	0.00	-26,690.00	-2,686.74	
Beginning Net Assets - July 1	-46,638.11	-46,638.11	0.00	13,830.00	-60,468.11	Fund 51 - balance per prior year audit - difference to be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	229,387.00	-229,387.00	Fund 81 - balance per prior year audit - difference to be determined
Fund 51 and 81 Ending Net Assets - June 30	-76,014.85	-76,014.85	0.00	216,527.00	-292,541.85	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	119,990.30	119,990.30	0.00	119,990.00	0.30	
Total Operating Revenues	119,990.30	119,990.30	0.00	119,990.00	0.30	
Expenditures-Not including Transfers Out	128,221.50	128,221.50	0.00	128,222.00	-0.50	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	128,221.50	128,221.50	0.00	128,222.00	-0.50	
Operating Income (Loss)	-8,231.20	-8,231.20	0.00	-8,232.00	0.80	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	-8,231.20	-8,231.20	0.00	-8,232.00	0.80	
Beginning Net Assets - July 1	21,494.62	21,494.62	0.00	21,495.00	-0.38	
Ending Net Assets - June 30	13,263.42	13,263.42	0.00	13,263.00	0.42	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	600,294.45	600,294.45	0.00	599,999.00	295.45	
Total Operating Expenses - Proprietary Funds	1,628,602.74	1,850,227.49	-221,624.75	1,847,541.00	2,686.49	
Operating Income (Loss) - Proprietary Funds	-1,028,308.29	-1,249,933.04	221,624.75	-1,247,542.00	-2,391.04	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	990,700.35	1,212,325.10	-221,624.75	1,212,620.00	-294.90	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	-37,607.94	-37,607.94	0.00	-34,922.00	-2,685.94	
Net Assets, July 1, 2008 - Proprietary Funds	-25,143.49	-25,143.49	0.00	264,712.00	-289,855.49	
Net Assets, June 30, 2009 - Proprietary Funds	-62,751.43	-62,751.43	0.00	229,790.00	-292,541.43	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	725,658.00	-725,658.00	Student activity funds - not recorded in MUNIS
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	725,658.00	-725,658.00	
Deductions	0.00	0.00	0.00	711,947.00	-711,947.00	
Total Deductions	0.00	0.00	0.00	711,947.00	-711,947.00	
Change in Net Assets	0.00	0.00	0.00	13,711.00	-13,711.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	221,878.00	-221,878.00	
Ending Net Assets - June 30	0.00	0.00	0.00	235,589.00	-235,589.00	
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	725,658.00	-725,658.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	711,947.00	-711,947.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	13,711.00	-13,711.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	221,878.00	-221,878.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	235,589.00	-235,589.00	
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	221,624.75	-221,624.75	0.00	221,624.75	On behalf payments are not stated separately in the audit report
Fund 51 - On-Behalf Expenditures	0.00	221,624.75	-221,624.75	0.00	221,624.75	On behalf payments are not stated separately in the audit report
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	764,991.80	764,991.80	0.00	765,301.00	-309.20	See audit report, page A27, note 5 - difference is immaterial
Depreciation Expense - Fund 81	34,328.29	34,328.29	0.00	34,327.00	1.29	See audit report, page A27, note 5 - difference is immaterial

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	3,888,140.77	-3,888,140.77	3,917,223.82	-29,083.05	See KDE website - difference to be determined
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	See audit report, page A32, note 16 - \$3,888,141
On-Behalf Payments (Audit - KDE Web)	0.00	-3,888,140.77	3,888,140.77	-3,917,223.82	29,083.05	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	Not evaluating at this time.
Deductions	764,991.80	764,991.80	0.00	0.00	764,991.80	
Change Total assets	-764,991.80	-764,991.80	0.00	0.00	-764,991.80	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-764,991.80	-764,991.80	0.00	0.00	-764,991.80	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	Not evaluating at this time.
Deductions	34,328.29	34,328.29	0.00	0.00	34,328.29	
Change Total assets	-34,328.29	-34,328.29	0.00	0.00	-34,328.29	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-34,328.29	-34,328.29	0.00	0.00	-34,328.29	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	Not evaluating at this time.
Total Deductions - Fixed Assets	799,320.09	799,320.09	0.00	0.00	799,320.09	
Change in Total Fixed Assets	-799,320.09	-799,320.09	0.00	0.00	-799,320.09	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-799,320.09	-799,320.09	0.00	0.00	-799,320.09	